



General Assembly

January Session, 2007

Raised Bill No. 1344

LCO No. 4668

04668_____FIN

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

AN ACT CONCERNING PERSONAL PROPERTY TAX RATES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-122a of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective from passage and*
3 *applicable to fiscal years commencing on and after July 1, 2007*):

4 (a) Any municipality which has more than one taxing district may,
5 by a majority vote of its legislative body, set a uniform city-wide or
6 town-wide mill rate for taxation of motor vehicles, except that if the
7 charter of such municipality provides that any mill rate for property
8 tax purposes shall be set by the board of finance of such municipality,
9 such uniform city-wide or town-wide mill rate may be set by a
10 majority vote of such board of finance.

11 (b) The provisions of this section shall not allow a municipality that
12 has more than one taxing district to set a uniform city-wide or town-
13 wide mill rate for the taxation of any personal property other than
14 motor vehicles.

15 Sec. 2. Subdivision (2) of subsection (c) of section 7-148 of the

16 general statutes is repealed and the following is substituted in lieu
17 thereof (*Effective from passage and applicable to fiscal years commencing on*
18 *and after July 1, 2007*):

19 (2) (A) Establish and maintain a budget system;

20 (B) Assess, levy and collect taxes for general or special purposes on
21 all property, subjects or objects which may be lawfully taxed, and
22 regulate the mode of assessment and collection of taxes and
23 assessments not otherwise provided for, including establishment of a
24 procedure for the withholding of approval of building application
25 when taxes or water or sewer rates, charges or assessments imposed
26 by the municipality are delinquent for the property for which an
27 application was made. Nothing in this section regarding the levy of
28 taxes shall authorize a municipality that has more than one taxing
29 district to set a uniform city-wide or town-wide mill rate for the
30 collection of taxes for personal property other than motor vehicles;

31 (C) Make appropriations for the support of the municipality and
32 pay its debts;

33 (D) Make appropriations for the purpose of meeting a public
34 emergency threatening the lives, health or property of citizens,
35 provided such appropriations shall require a favorable vote of at least
36 two-thirds of the entire membership of the legislative body or, when
37 the legislative body is the town meeting, at least two-thirds of those
38 present and voting;

39 (E) Make appropriations to military organizations, hospitals, health
40 care facilities, public health nursing organizations, nonprofit museums
41 and libraries, organizations providing drug abuse and dependency
42 programs and any other private organization performing a public
43 function;

44 (F) Provide for the manner in which contracts involving unusual
45 expenditures shall be made;

46 (G) When not specifically prescribed by general statute or by
 47 charter, prescribe the form of proceedings and mode of assessing
 48 benefits and appraising damages in taking land for public use, or in
 49 making public improvements to be paid for, in whole or in part, by
 50 special assessments, and prescribe the manner in which all benefits
 51 assessed shall be collected;

52 (H) Provide for the bonding of municipal officials or employees by
 53 requiring the furnishing of such bond, conditioned upon honesty or
 54 faithful performance of duty and determine the amount, form, and
 55 sufficiency of the sureties thereof;

56 (I) Regulate the method of borrowing money for any purpose for
 57 which taxes may be levied and borrow on the faith and credit of the
 58 municipality for such general or special purposes and to such extent as
 59 is authorized by general statute;

60 (J) Provide for the temporary borrowing of money;

61 (K) Create a sinking fund or funds or a trust fund or funds or other
 62 special funds, including funds which do not lapse at the end of the
 63 municipal fiscal year;

64 (L) Provide for the assignment of municipal tax liens on real
 65 property to the extent authorized by general statute.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to fiscal years commencing on and after July 1, 2007</i>	12-122a
Sec. 2	<i>from passage and applicable to fiscal years commencing on and after July 1, 2007</i>	7-148(c)(2)

Statement of Purpose:

To prohibit a municipality that has more than one taxing district from establishing a city-wide or town-wide mill rate for the taxation of personal property other than motor vehicles.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]